

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare that:

My residence, post office address, and citizenship are as stated below next to my name. I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first, and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled:

Die, Method of Manufacturing Stepped Metal Pipe or Tube, and Stepped Metal Pipe or Tube

the specification of which:

is attached hereto; OR

was filed on August 30, 2005 as U.S. Application Number or PCT International Application Number PCT/2005/015739

and (if applicable) was amended on _____.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information of which I am aware and which is material to the examination of the patent application in accordance with 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or (f), or §365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, or inventor's certificate, or §365(a) of any PCT International application which designates at least one country other than the United States, listed below any foreign application for patent, inventor's or plant breeder's rights certificate(s), or an PCT international application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application(s)

NUMBER	COUNTRY	DAY/MONTH/YEAR FILED	PRIORITY CLAIMED?
JP2004-253085	JAPAN	31/August/2004	YES

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below.

PROVISIONAL APPLICATION NUMBER	FILING DATE

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or §365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information known to me which is material to the patentability as defined in 37 CFR §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

INTERNATIONAL APPLICATION NUMBER	FILING DATE	STATUS (Patented, Pending, Granted)
PCT/JP2005/015739	30/August/2005	Pending

Each undersigned applicant hereby appoints: CONRAD J. CLARK (Registration No. 30,340) and CHRISTOPHER W. BRODY (Registration No. 33,613) (both associated with Customer No. 22902), as his attorneys with full power of substitution to prosecute the subject application and to transact all business in the Patent and Trademark Office connected therewith. Send Correspondence to: (Customer No. 22902) CLARK & BRODY, 1090 Vermont Avenue, NW, Suite 250, Washington, DC 20005; Telephone: 202-835-1111; Facsimile: 202-835-1755.

I hereby declare that all statements made herein of my own knowledge are true and that all statement made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: Tatsuya OKUI

Inventor's signature: Tatsuya Okui

Date: 8 May, 2006

Residence: Osaka-shi, JAPAN

Citizenship: Japanese

Post Office Address: c/o SUMITOMO METAL INDUSTRIES, LTD., 5-33, Kitahama 4-chome, Chuo-ku, Osaka-shi, Osaka, JAPAN

Full name of second joint inventor, if any: Koichi KURODA

Inventor's signature: Koichi Kuroda

Date: 8 May, 2006

Residence: Osaka-shi, JAPAN

Citizenship: Japanese

Post Office Address: c/o SUMITOMO METAL INDUSTRIES, LTD., 5-33, Kitahama 4-chome, Chuo-ku, Osaka-shi, Osaka, JAPAN

third and subsequent joint inventors are listed on second sheet

Full name of third joint inventor, if any: Masayoshi AKIYAMA

Inventor's signature: *Masayoshi Akiyama* Date: May 8, 2006

Residence: Osaka-shi, JAPAN

Citizenship: Japanese

Post Office Address: c/o SUMITOMO METAL INDUSTRIES, LTD., 5-33, Kitahama 4-chome, Chuo-ku, Osaka-shi, Osaka, JAPAN

Full name of fourth joint inventor, if any:

Inventor's signature: Date:

Residence:

Citizenship:

Post Office Address:

Full name of fifth joint inventor, if any:

Inventor's signature: Date:

Residence:

Citizenship:

Post Office Address:

Full name of sixth joint inventor, if any:

Inventor's signature: Date:

Residence:

Citizenship:

Post Office Address:

Full name of seventh joint inventor, if any:

Inventor's signature: Date:

Residence:

Citizenship:

Post Office Address:

Full name of eighth joint inventor, if any:

Inventor's signature: Date:

Residence:

Citizenship:

Post Office Address: